

# EXHIBIT 49

# SONY

Sony Electronics Inc.

## Promotion

Sales News # HPD07-5

### **Home Products Division** **BRAVIA TV AND HOME THEATER SYSTEM:** **BRAVIA THEATER BUNDLE PROMOTION**

**Program Overview** – Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of Sony's BRAVIA TV and Home Theater System. The details of this opportunity are described below. This program incorporates advertised instant rebate offers and trailing credit components that will help participating retailers maximize their profitability on the selected SKU(s).

**Program Period(s):** October 15, 2007 through December 31, 2007

**Instant Rebate Offers:**

Program Periods	Instant Rebate Offer (during the corresponding Program Period)
Oct 15, 2007 – Dec 31, 2007	Customers purchasing both of the following models on the same receipt, will receive \$200 off at the time of purchase: Eligible models: KDL40V3000 and DAVIS10  Discounts/trailing credits under this program are offered and paid only with the expectation that participating retailers are passing them through in addition to whatever other promotions or offers are already running and/or planned.

**Reporting** – At the close of each of the program periods, participating retailers must report their on-hand and sell through quantities of all Sony BRAVIA TV and Home Theater System Products that were sold together.

**Advertising / Layout Requirements**

**Advertising Requirements** – Subject to the applicable program period for each IRO (Instant Rebate Offer), participating retailers must advertise the applicable Instant Rebate offer a minimum of one time between October 15, 2007 and December 31, 2007 (inclusive) using "traditional advertising vehicles" for that retailer in the normal course of business.

**Trailing Credits** – Subject to the advertising requirement set forth above, Sony will pay trailing credits only on eligible models sold from October 15, 2007 through December 31, 2007. Trailing credit amounts (per unit) are set forth below. A participating retailer who does not meet the advertising requirements described above shall not be entitled to receive any Trailing Credits under this program. No exceptions will be allowed.

Sony reserves the right to make changes to this program at any time

Home Products Division  
BRAVIA TV AND HOME THEATER SYSTEM  
BRAVIA THEATER BUNDLE PROMOTION

Sales News #HPD07-5  
Page 2

<u>Qualifying Product</u>	<u>Trailing Credit Amount (\$/unit sold)</u>
KDL40V3000	\$70
DAVIS10	\$100

**Program Variances** – **Sony reserves the right to refuse any and all payments to any participating retailer if any of the program guidelines are not followed.** Sony reserves the sole right to decide if a participating retailer has performed according to program guidelines. Deviations from any of the guidelines defined in this Program will need to be submitted to and approved by Sony's Strategic Planning (SSP) team in advance and in writing.

### **Claim / Collection Requirements**

**Claim Submission & Payment** – All claims submitted to Sony for the trailing credit amounts must be received no later than close of business March 31, 2008. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating retailer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

**Claim Contents** – Claims to Sony must contain the following data:

1. Sell through of product (unit basis) for the weeks of October 15, 2007 – December 31, 2007 on a by SKU basis. Credits issued by Sony will not, for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Debit Memo for the total trailing credit amount being requested from Sony referencing Sales News HPD07-5.
3. Action Link will randomly be auditing floors to verify that dealers are in fact passing the discounts through to consumers in addition to whatever other TV and Home Audio promotions they are offering.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating retailers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

### **Credits, Discounts & Rebates Programs**

Credits, Discounts & Rebates shall not be earned on any merchandise that has not been fully paid for by the retailer. Credits, Discounts & Rebates issued to retailer from these programs are available for use by the retailer solely in connection with the purchase of future products, and are not cash equivalents, and do not give rise to a right of payment in favor of the retailer. Credits, Discounts & Rebates programs are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recoupment.

As consideration for the issuance of any Credits, Discounts & Rebates by Sony to a retailer, the retailer agrees that should the retailer be the subject of a voluntary or involuntary bankruptcy proceeding, the automatic stay is not applicable to the efforts of the parties, including Sony to effect a reconciliation of the account between the parties and to apply any Credits, Discounts & Rebates due to the retailer against any debits due from the retailer.

In the event any merchandise or amounts previously paid to Sony are returned, forfeited, or are subject to any avoidance or similar action under U.S. Bankruptcy Code or similar State or Federal Statute, any Credits, Discounts & Rebates shall be considered null and void, and shall not be deemed earned. Any Credits, Discounts & Rebates previously issued that for whatever reason are not able to be reversed will be used to offset any amounts of whatever nature owing to SEL from retailer.

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Home Products Division  
BRAVIA TV AND HOME THEATER SYSTEM  
BRAVIA THEATER BUNDLE PROMOTION

Sales News #HPD07-5  
Page 3

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**Any questions regarding this promotion should be directed to Michael Smith.**

**Trailing Credits: Must be issued referencing Reason Code ZAM and Sales News HPD07-5.**

**All credit questions/issues for Television products should be directed to Savita Rustagi (TV Sr. Financial Analyst) or Julie Reynosa (HPD Controller).**

**All other questions/issues regarding trailing credits should be directed to Kristy Rennie (DIAD Controller).**

**Sales News Administration:** Pricing Support Services  
Email address: Pricing Support Services

<b>Issued/Revised Date:</b>	<b>Issued/Revised By:</b>	<b>Revision No.</b>
September 17, 2007	Joan Girvan	----

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